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## **SPECIAL NOTICE TO WHOLESALERS, SECONDARY WHOLESALERS and UNCLASSIFIED ACQUIRERS OF OTHER TOBACCO PRODUCTS**

A preliminary review of wholesaler, secondary wholesaler and unclassified acquirer's other tobacco product tax returns indicate receipt and sales of Blunt Wrap products are not being reported to the Michigan Department of Treasury. Blunt Wraps (blunts) containing tobacco (i.e. Platinum, Magnum, Royal, True and Juicy Blunts) are considered taxable product(s) under the Michigan Tobacco Products Tax Act MCL 205.422.

Blunts Wraps containing tobacco are considered a taxable Other Tobacco Product(s) (OTP) item under the Michigan Tobacco Products Tax Act. Subsection (s) defines "tobacco product" to mean cigarettes, cigars, noncigarette smoking tobacco, or smokeless tobacco. Subsection (j) defines "noncigarette smoking tobacco" to mean tobacco sold in loose or bulk form that is intended for consumption by smoking and includes roll-your-own cigarette tobacco.

Receipt and sales of Blunt Wraps containing tobacco should be reported on your monthly electronic return. Amend previously electronically filed returns to accurately reflect the receipt and sales of any Blunt Wrap products.

Contact the Tobacco Tax Unit at (517) 636-4630 if you have any questions.